

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

November 30, 2022

(UNAUDITED)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of November 30, 2022**

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
TAXES						
General property taxes:						
Current	24,083,525	23,886,916	(196,609)	22,008,562	8.5%	99.2%
Prior years	-	(20,144)	(20,144)	(118,923)	-83.1%	0.0%
General sales and use tax	43,271,000	39,190,179	(4,080,821)	34,999,628	12.0%	90.6%
Selected sales and use tax -						
Cigarette	160,000	110,897	(49,103)	158,957	-30.2%	69.3%
Franchise taxes:						
Gas	700,000	866,171	166,171	654,214	32.4%	123.7%
Cable Television	560,000	466,644	(93,356)	451,930	0.0%	83.3%
Telephone	134,365	108,522	(25,843)	114,550	-5.3%	80.8%
Electric	6,376,372	6,010,543	(365,829)	5,684,889	5.7%	94.3%
Telecommunications	6,461	6,622	161	8,226	-19.5%	102.5%
Water	542,014	496,848	(45,166)	440,415	12.8%	91.7%
Wastewater	631,956	579,293	(52,663)	576,055	0.6%	91.7%
	76,465,693	71,702,492	(4,763,201)	64,978,502	10.3%	93.8%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	9,016	(985)	1,186	660.0%	90.2%
Marijuana	60,000	72,300	12,300	67,800	6.6%	0.0%
Business	5,000	4,057	(943)	3,545	14.5%	81.1%
Sales Tax	25,000	19,525	(5,475)	26,586	-26.6%	78.1%
Non-Business licenses and permits:						
Building	2,277,993	2,463,195	185,202	1,723,774	42.9%	108.1%
Wood burning	-	10	10	413	0.0%	0.0%
Contractor	132,000	119,464	(12,536)	117,300	1.8%	90.5%
Parade / use of public places	8,950	8,699	(251)	7,035	23.7%	97.2%
	2,518,943	2,696,265	177,323	1,947,639	38.4%	107.0%
INTERGOVERNMENTAL REVENUE						
Federal revenue	462,538	224,928	(237,611)	4,212,891	-94.7%	48.6%
State shared revenue:						
Severance tax	30,000	266,712	236,712	116,368	0.0%	889.0%
Grants	156,583	30,063	(126,520)	73,863	-59.3%	0.0%
Non-grant state revenue	280,000	273,699	(6,301)	180,116	52.0%	0.0%
Local government shared revenue:						
Shared Fines	75,000	59,139	(15,861)	44,742	32.2%	78.9%
Hazmat Authority	30,000	23,909	(6,091)	16,701	43.2%	79.7%
Longmont Housing Authority	474,058	508,329	34,271	320,941	58.4%	107.2%
Metro Football Stadium District	-	980,481	980,481	-	0.0%	0.0%
Grants / School Resource Officer	406,660	416,158	9,498	385,960	7.8%	102.3%
	1,914,839	2,783,419	868,580	5,351,581	-48.0%	145.4%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of November 30, 2022**

(continued)

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
CHARGES FOR SERVICE						
General government:						
Zoning and hearing	50,000	86,780	36,780	113,636	-23.6%	173.6%
Disconnect Tag Fees	632,000	276,634	(355,366)	66,678	314.9%	43.8%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	100	277	177	80	246.3%	277.0%
Rebates	110,000	122,844	12,844	116,083	0.0%	111.7%
Payroll Fee	800	611	(189)	590	3.6%	76.4%
Cell Tower	-	-	-	-	0.0%	0.0%
Sales tax commission	65,000	72,922	7,922	57,023	27.9%	112.2%
Liquor Application Fee	28,000	32,945	4,945	12,142	171.3%	117.7%
Metro District Review Fees	-	-	-	5,500	0.0%	0.0%
Marijuana Modification Fee	5,000	-	(5,000)	-	0.0%	0.0%
Public safety:						
Criminal justice records	29,000	35,788	6,788	32,441	10.3%	123.4%
Extra duty officer reimbursement	-	142,061	142,061	48,356	193.8%	0.0%
Fire inspection & fireworks fees	100,500	91,335	(9,166)	71,148	28.4%	90.9%
Offender registration/impound fees	15,500	10,825	(4,675)	14,491	-25.3%	69.8%
Emergency dispatch reimbursement	8,200	20,556	12,356	-	0.0%	205.6%
Elevator inspection	46,000	48,500	2,500	53,995	-10.2%	105.4%
Highways and streets:						
Work in right of way permit	2,000	4,933	2,933	2,259	0.0%	246.7%
Developer Participation	-	-	-	-	0.0%	0.0%
Plan check fees	539,637	904,617	364,980	689,318	31.2%	167.6%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	253,191	232,089	(21,102)	251,200	0.0%	91.7%
Culture and Recreation:						
Recreation center - all fees	1,601,912	1,363,411	(238,501)	1,009,924	35.0%	85.1%
Pool fees	467,457	383,904	(83,553)	393,676	-2.5%	82.1%
Arbor Day Tree Sales	-	7,865	7,865	12,070	-34.8%	0.0%
Reservoir fees	508,000	757,899	249,899	704,468	7.6%	149.2%
Activity fees	1,277,566	1,257,279	(20,287)	848,633	48.2%	98.4%
Facility use fees	308,608	338,132	29,524	398,477	-15.1%	109.6%
Concessions	44,837	9,754	(35,084)	6,893	41.5%	21.8%
Senior citizens:						
Activity fees	200	155	(45)	198	-21.7%	77.5%
Facility fees	17,000	1,825	(15,175)	210	0.0%	10.7%
Administrative reimbursements:						
Sanitation	582,222	533,709	(48,513)	656,910	-18.8%	91.7%
Golf	192,265	176,242	(16,023)	162,004	8.8%	91.7%
Electric	1,878,928	1,722,347	(156,581)	1,575,414	9.3%	91.7%
Telecommunications	485,082	444,664	(40,418)	275,384	0.0%	91.7%
Water	1,638,985	1,502,402	(136,583)	1,473,217	2.0%	91.7%
Sewer	1,015,728	931,084	(84,644)	902,107	3.2%	91.7%
Storm Drainage	624,734	572,671	(52,063)	631,928	-9.4%	91.7%
Airport	77,744	71,269	(6,475)	80,890	-11.9%	91.7%
Tree Planting	-	-	-	-	-	-
Rec Sponsorship	-	-	-	-	-	-
Streets	877,580	804,452	(73,128)	837,274	-3.9%	91.7%
Wedding	-	-	-	-	-	-
Museum	224,134	205,458	(18,676)	286,900	-28.4%	91.7%
Library Services	-	-	-	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Open Space	311,617	285,648	(25,969)	169,709	68.3%	91.7%
Public Safety	-	-	-	-	0.0%	0.0%
Fleet	302,915	277,673	(25,242)	278,389	-0.3%	91.7%
Self Insurance	-	-	-	-	0.0%	0.0%
Workers Compensation	-	-	-	-	0.0%	0.0%
General Improvement District	21,556	19,756	(1,800)	9,651	104.7%	91.6%
	14,463,998	13,751,315	(712,681)	12,249,266	12.3%	95.1%
FINES AND FORFEITS						
Court:						
Parking	94,000	102,817	8,817	87,684	17.3%	109.4%
Other court fines	515,000	273,814	(241,187)	340,841	-19.7%	53.2%
Court fine surcharge	50,000	27,450	(22,550)	33,361	-17.7%	54.9%
Jury fees	-	-	-	-	0.0%	0.0%
Bond forfeitures	9,000	5,540	(3,460)	5,310	4.3%	61.6%
Court education fees	17,000	9,157	(7,843)	11,050	-17.1%	53.9%
Court costs reimbursements	80,000	43,400	(36,600)	53,069	-18.2%	54.3%
Probation & home detention monitoring fees	19,700	15,683	(4,017)	14,675	6.9%	79.6%
Code Enforcement Penalty	12,000	575	(11,425)	1,838	-68.7%	4.8%
Tree Mitigation Fine	189,955	114,820	(75,135)	165,380	0.0%	60.4%
Outstanding judgments/warrants	4,200	1,535	(2,665)	4,021	-61.8%	36.5%
Library fines	35,000	47,928	12,928	19,279	148.6%	136.9%
False alarm fines	6,000	8,100	2,100	8,050	0.6%	135.0%
Weed cutting fines	6,000	8,401	2,401	25,643	-67.2%	140.0%
Civil Penalty & Nuisance fines	-	21,595	21,595	19,126	12.9%	0.0%
Other fines	900	350	(550)	550	-36.4%	38.9%
	1,038,755	681,165	(357,590)	789,876	-13.8%	65.6%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of November 30, 2022

(continued)

					%	
		2022	Variance	2021	Increase	2022
		YTD	from Final	YTD	(Decrease)	as a % of
	Budget	Actual	Budget	Actual	From	Budget
					Prior Year	
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	100,000	465,106	365,106	149,733	210.6%	465.1%
Miscellaneous	89,066	138,076	49,010	119,934	15.1%	155.0%
Pay phone commission						
Private grants/donations	350	19,602	19,252	9,727	101.5%	0.0%
Oil and gas royalties	539,461	-	(539,461)	-	0.0%	0.0%
	728,877	622,784	(106,092)	279,393	122.9%	85.4%
OTHER FINANCING SOURCES						
Transfers in:						
Electric Fund	52,358	52,565	207	-	0.0%	100.4%
Library Services Fund	20,500	-	(20,500)	-	0.0%	0.0%
Tree Planting	23,000	23,000	-	-	0.0%	100.0%
Rec Sponsorship	-	4,000	4,000	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Museum Services Fund	-	-	-	-	0.0%	0.0%
Museum Trust Fund	-	-	-	-	0.0%	0.0%
Judicial Wedding Fund	-	-	-	-	0.0%	0.0%
Sanitation Fund	6,822	9,311	2,489	-	0.0%	136.5%
Golf Fund	11,159	17,702	6,543	-	0.0%	158.6%
Telecommunications Fund	3,677	3,677	-	-	0.0%	100.0%
Water Fund	32,974	40,598	7,624	-	0.0%	123.1%
Sewer Fund	20,467	22,323	1,856	-	0.0%	109.1%
Storm Drainage Fund	20,467	21,297	830	-	0.0%	104.1%
Airport Fund	272	272	-	-	0.0%	100.0%
Workers Comp	137,421	118,635	(18,786)	118,635	0.0%	86.3%
Employee Benefit Fund	-	-	-	-	0.0%	0.0%
Self Insurance	-	-	-	-	0.0%	0.0%
Streets Fund	32,974	37,951	4,977	-	0.0%	115.1%
GID	-	-	-	-	0.0%	0.0%
Open Space Fund	-	-	-	-	0.0%	0.0%
Marijuana Tax Fund	450,000	437,500	(12,500)	-	0.0%	97.2%
Public Safety Fund	7,606	7,606	-	-	0.0%	100.0%
DDA Fund	-	-	-	-	0.0%	0.0%
Fleet Fund	9,845	15,002	5,157	-	0.0%	152.4%
Proceeds from Advance						
Total other financing sources	829,542	811,439	(18,103)	118,635	584.0%	97.8%
Total revenues and other sources (legal basis)	97,960,647	93,048,879	(4,911,768)	85,714,893	8.6%	95.0%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of November 30, 2022**

**EXPENDITURE
NORM=77.9%**

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
NON-DEPARTMENTAL						
CITY COUNCIL	940,001	361,571	578,430	317,437	13.9%	38.5%
CITY ATTORNEY	1,590,579	1,255,904	334,675	1,253,107	0.2%	79.0%
MUNICIPAL COURT						
Courts	658,002	555,373	102,629	466,110	19.2%	84.4%
Probation	336,846	315,038	21,808	302,421	4.2%	93.5%
CITY MANAGER						
City Manager	2,224,531	1,852,074	372,457	1,396,271	32.6%	83.3%
General Fund Transfers	4,234,374	2,005,018	2,229,356	315,435	535.6%	47.4%
Non Departmental	1,581,453	612,755	968,698	573,479	6.8%	38.7%
Coronavirus Relief Funding	-	-	-	75,873	-100.0%	0.0%
Economic Development Contracts	1,577,934	570,710	1,007,224	632,465	-9.8%	36.2%
HUMAN RESOURCES	1,626,426	1,184,870	441,556	1,043,969	13.5%	72.9%
	14,770,146	8,713,313	6,056,833	6,376,567	36.6%	59.0%
SHARED SERVICES						
Purchasing	903,994	651,468	252,526	552,582	17.9%	72.1%
Enterprise Technology Services						
PC Replacements	508,334	299,756	208,578	226,106	32.6%	59.0%
ETS Operations	2,241,685	1,694,931	546,754	1,657,651	2.2%	75.6%
ETS Applications	2,318,422	1,413,735	904,687	849,186	66.5%	61.0%
ETS Telephone	357,235	279,859	77,376	230,584	21.4%	78.3%
ETS CIS Support	252,888	222,132	-	215,114	3.3%	87.8%
Network Replacement	198,963	-	198,963	65,704	0.0%	0.0%
CJ System Replacement	2,092	69,274	-	115,530	-40.0%	0.0%
City Clerk	638,683	452,611	186,072	432,748	4.6%	70.9%
Election Voter Registration	239,809	27,640	212,169	27,232	1.5%	11.5%
Recovery Office	213,047	112,533	100,514	117,585	-4.3%	52.8%
	7,875,152	5,223,939	2,687,640	4,490,022	16.3%	66.3%
FINANCE						
Finance Administration	471,841	318,081	153,760	273,408	16.3%	67.4%
Housing Authority	394,419	427,412	(32,993)	456,110	-6.3%	108.4%
Sales Tax	629,548	524,935	104,613	431,473	21.7%	83.4%
Treasury	361,128	238,061	123,067	300,212	-20.7%	65.9%
Information Desk	76,146	64,681	11,465	63,450	1.9%	84.9%
Accounting	1,241,551	1,062,223	179,328	1,020,663	4.1%	85.6%
Budget	620,701	532,948	87,753	482,028	10.6%	85.9%
HATS Project	1,113,855	14,794	1,099,061	13,580	8.9%	0.0%
Risk	376,467	348,993	27,474	305,923	14.1%	92.7%
Wellness	101,847	72,854	28,993	65,487	11.2%	71.5%
Safety	170,373	149,494	20,879	139,149	7.4%	87.7%
Utility Billing	2,244,554	1,357,442	887,112	1,478,514	-8.2%	60.5%
Mail Delivery	76,290	68,640	7,650	66,646	3.0%	90.0%
	7,878,720	5,180,558	2,698,162	5,096,643	1.6%	65.8%

(continued)

CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of November 30, 2022

EXPENDITURE
NORM=77.9%

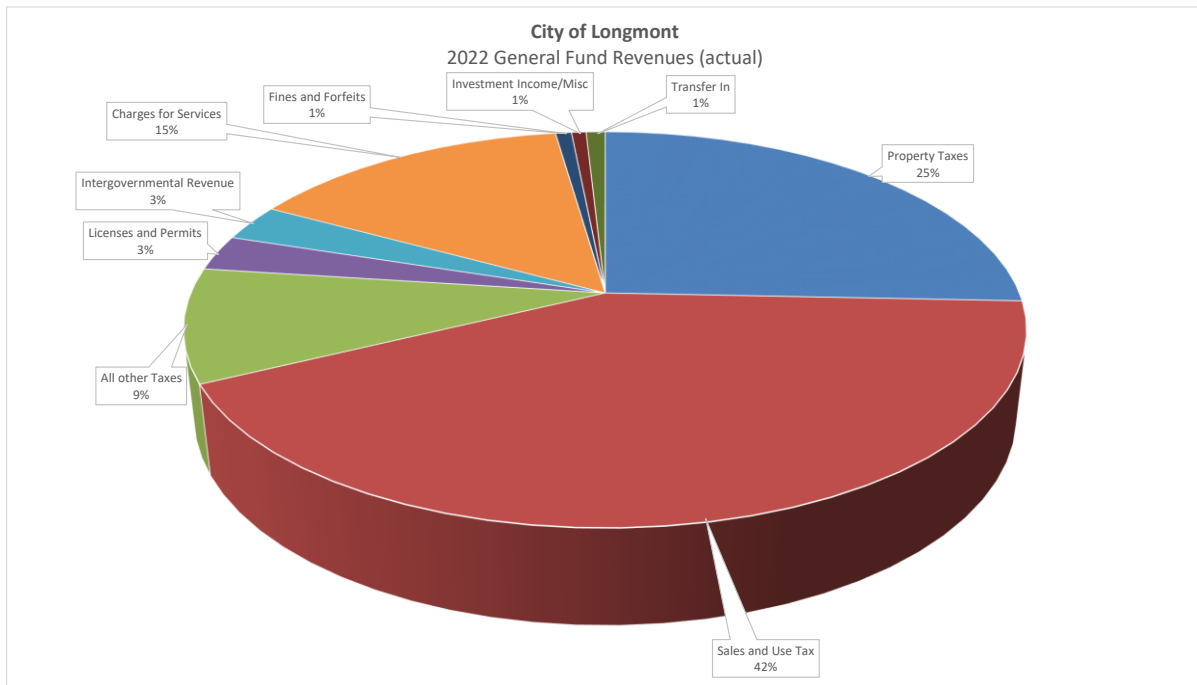
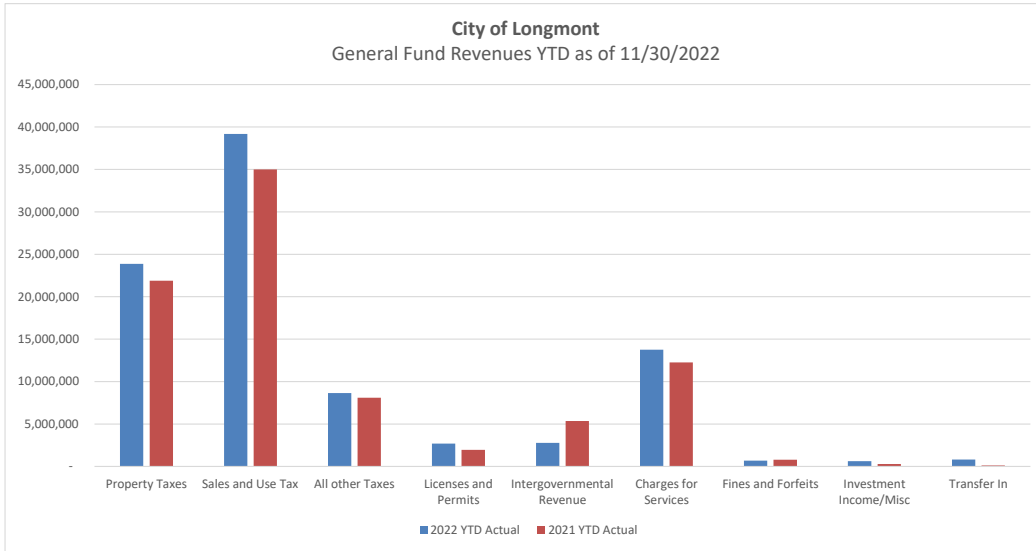
	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 621,868	\$ 664,460	\$ (42,592)	\$ 591,177	12.4%	106.8%
Patrol	12,709,472	11,041,360	1,668,112	10,726,862	2.9%	86.9%
Detectives	3,294,854	2,900,197	394,657	2,748,451	5.5%	88.0%
Special Enforcement Unit	994,887	333,428	661,459	337,537	-1.2%	33.5%
RV Tow and Disposal	12,100	-	12,100	20,809	-100.0%	0.0%
SWAT Team	788,417	498,095	290,322	557,102	-10.6%	63.2%
Animal Control	593,156	525,953	67,203	518,050	1.5%	88.7%
School Resources Officers	750,933	675,848	75,085	629,818	7.3%	90.0%
Traffic Unit	1,476,911	1,067,220	409,691	1,062,823	0.4%	72.3%
Special Operations	283,161	319,211	(36,050)	305,726	4.4%	112.7%
Fire Suppression	12,883,554	11,252,455	1,631,099	11,769,637	-4.4%	87.3%
Hazmat Team	166,320	166,112	208	152,564	8.9%	99.9%
Technical Rescue Team	59,162	63,564	(4,402)	17,950	254.1%	107.4%
Wild land Team	108,656	271,502	(162,846)	154,103	76.2%	249.9%
Fire Codes and Planning	484,786	402,011	82,775	530,854	-24.3%	82.9%
Fire Investigations	32,186	24,303	7,883	35,797	-32.1%	75.5%
Public Safety Outreach	127,551	109,490	18,061	99,228	10.3%	85.8%
Emergency Communication Center	2,263,216	1,638,666	624,550	1,596,729	2.6%	72.4%
Public Safety IT	853,345	788,967	64,378	699,924	12.7%	92.5%
Records Unit	698,933	444,212	254,721	489,620	-9.3%	63.6%
Click it or Ticket Grant	9,000	2,335	6,665	-	0.0%	0.0%
Public Safety Volunteers	29,334	26,856	2,478	28,349	-5.3%	91.6%
DUI Grant	19,062	10,402	8,660	8,304	25.3%	54.6%
Public Safety Support Services	864,212	745,755	118,457	710,036	5.0%	86.3%
Extra Duty	9,722	168,311	(158,589)	39,006	331.5%	1731.2%
Training and Personnel	1,334,976	1,436,878	(101,902)	1,011,946	42.0%	107.6%
Emergency Management	593,294	413,766	179,528	382,027	8.3%	69.7%
CHR Neighborhood Resources	6,859	244,723	(237,864)	18,868	0.0%	3567.9%
	42,069,927	36,236,080	5,833,847	35,243,298	2.8%	86.1%
DEVELOPMENT SERVICES						
Development Services	2,694,275	1,595,548	1,098,727	1,711,340	-6.8%	59.2%
Building Permits	-	-	-	117,412	0.0%	0.0%
Code Enforcement	774,315	572,791	201,525	545,457	5.0%	74.0%
Building Services	1,857,201	1,294,842	562,359	1,181,402	9.6%	69.7%
Parking	173,103	142,268	30,835	129,479	0.0%	82.2%
Redevelopment	4,821,087	3,495,044	1,326,043	3,057,574	14.3%	72.5%
	\$ 10,319,981	\$ 7,100,493	\$ 3,219,488	\$ 6,742,663	5.3%	68.8%

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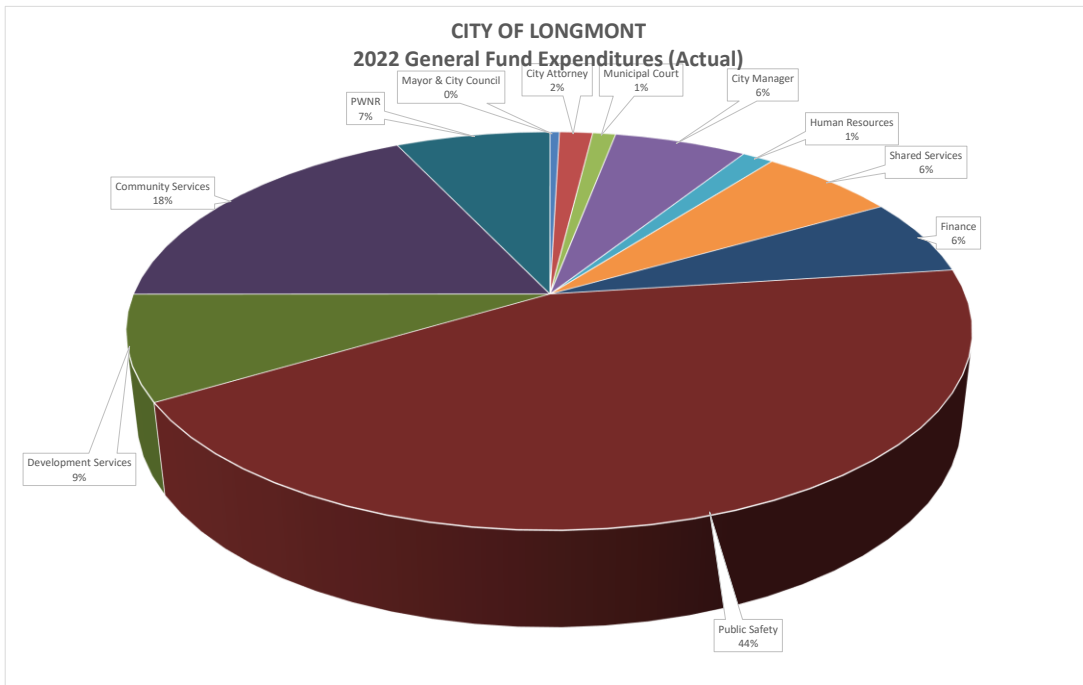
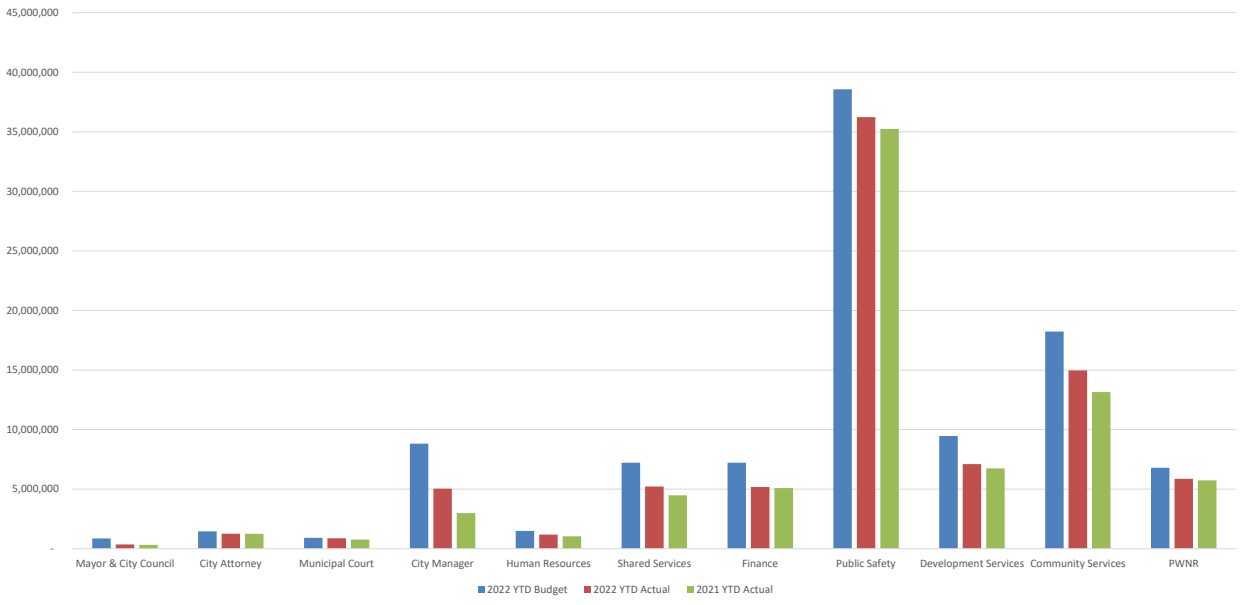
CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of November 30, 2022

EXPENDITURE
NORM=77.9%

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
COMMUNITY SERVICES			-			
Community Services Admin	\$ 1,989,978	\$ 1,635,773	\$ 354,205	\$ 1,707,234	-4.2%	82.2%
Outside Agencies	2,517,901	1,979,637	538,264	1,564,245	26.6%	78.6%
Mental Health Community Conversations	66,227	9,030	57,197	-	0.0%	0.0%
Recreation Administration	516,726	448,851	67,875	332,997	34.8%	86.9%
Recreation Aquatics	1,127,520	936,686	190,834	855,356	9.5%	83.1%
Recreation Athletics	451,191	411,016	40,175	353,568	16.2%	91.1%
Recreation Concessions	55,614	27,589	28,025	23,041	19.7%	49.6%
Recreation Community Events	199,969	144,745	55,224	33,780	328.5%	72.4%
Recreation General Programs	819,772	741,821	77,951	622,138	19.2%	90.5%
Recreation Special Needs	160,764	58,865	101,899	13,921	322.9%	36.6%
Recreation Outdoor Programs	30,865	28,667	2,198	28,969	-1.0%	92.9%
Recreation Ice Rink	159,319	104,104	55,215	80,607	29.2%	65.3%
Recreation Sport Fields Mtce	315,474	304,390	11,084	297,548	2.3%	96.5%
Recreation Youth Programs	37,004	37,247	(243)	26,053	43.0%	100.7%
Recreation Center	1,730,087	1,392,427	337,660	1,237,400	12.5%	80.5%
CNR Administration	797,682	500,260	297,422	353,871	41.4%	62.7%
Neighborhood Resources	26,014	14,313	11,701	67,846	-78.9%	0.0%
Parking Enforcement	-	(768)	768	258	-397.7%	0.0%
CYF Administration	1,950,521	735,590	1,214,931	743,974	-1.1%	37.7%
Library Administration	898,343	494,245	404,098	390,137	26.7%	55.0%
Library Adult Services	1,103,021	965,734	137,287	861,439	12.1%	87.6%
Library Children and Teens	565,389	528,057	37,332	457,563	15.4%	93.4%
Library Tech Services	951,756	702,630	249,126	643,428	9.2%	73.8%
Library Circulation	840,949	764,511	76,438	733,641	4.2%	90.9%
Museum Administration	990,677	859,355	131,322	766,403	12.1%	86.7%
Museum Auditorium	348,152	217,347	130,805	178,145	22.0%	62.4%
Senior Services Administration	1,231,045	861,350	369,695	773,940	11.3%	70.0%
Longmont Housing Authority	-	67,002	(67,002)	7,024	853.9%	0.0%
	19,881,960	14,970,474	4,911,486	13,154,526	13.8%	75.3%
PUBLIC WORKS NATURAL RESOURCES						
PWNR Engineering and Tech Svcs	1,044,426	671,291	373,135	734,198	-8.6%	64.3%
PWNR Business Services	229,493	134,119	95,374	91,811	46.1%	58.4%
PWNR Facilities Operations	-	-	-	-	0.0%	0.0%
PWNR Facilities Maintenance	-	3,456	(3,456)	3,456	0.0%	0.0%
PWNR Parks Maintenance	2,120,719	2,021,220	99,499	2,006,242	0.7%	95.3%
PWNR Muni Grounds Maintenance	320,496	300,509	19,987	298,828	0.6%	93.8%
PWNR ROW Maintenance	610,082	483,398	126,684	504,264	-4.1%	79.2%
PWNR Graffiti Removal	72,256	58,184	14,072	44,116	31.9%	80.5%
PWNR Regulatory Compliance	-	-	-	-	0.0%	0.0%
PWNR Parks Administration	983,709	601,421	382,288	462,416	30.1%	61.1%
PWNR Parks Resource Management	196,601	145,125	51,476	158,063	-8.2%	73.8%
PWNR Parks Development Improvement	217,007	195,986	21,021	189,061	3.7%	90.3%
PWNR EAB & Forestry Maintenance	1,131,574	865,604	265,970	889,982	-2.7%	76.5%
PWNR Union Reservoir	480,487	382,600	97,887	349,968	9.3%	79.6%
	7,406,850	5,862,913	1,543,937	5,732,405	2.3%	79.2%
Total Expenditures	\$ 110,202,736	\$ 83,287,769	\$ 26,951,394	\$ 76,836,125	8.4%	75.6%
Net Change in Fund Balance	(12,242,089)	9,761,110		8,878,792		
FUND BALANCE, January 1	29,168,709	29,168,709		41,725,591		
FUND BALANCES, October 31	16,926,620	38,929,819		50,604,383		



CITY OF LONGMONT
General Fund Expenditures YTD as of 11/30/2022



City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2022	2021
ASSETS		
Equity in pooled cash & cash equivalents	(1,530,065)	(672,650)
Cash and cash equivalents	-	-
Receivables (net of allowance for uncollectibles):		
Accounts	-	-
Taxes	-	-
Miscellaneous	-	-
Grants	-	-
Loans	-	-
Accrued interest	-	-
Prepaid items	-	-
Restricted assets:		
2019 Sales and Use Tax Bond Cash	20,801,020	25,428,016
Total assets	19,270,955	24,755,366
LIABILITIES		
Accounts payable	214,499	390,568
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	214,499	390,568
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	19,056,456	24,364,798
Unassigned	-	-
Total fund balances	19,056,456	24,364,798
Total liabilities, deferred inflows of resources and fund balances (deficits)	19,270,955	24,755,366

City of Longmont
Public Improvement Bond Fund
Statement of Revenues and Expenses
Budget to Actual

	2022 Final Budget	2022 Actual	2022 Variance from Final Budget	2021 Final Budget	2021 Actual	2021 Variance from Final Budget
REVENUES						
Investment income	134,724	237,740	103,016	129,325	34,841	(94,484)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	134,724	237,740	103,016	129,325	34,841	(94,484)
EXPENDITURES						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	139,553	105,684	33,869	129,325	98,870	30,455
PBF074, Fire Station #6 Replacement	-	-	-	-	209,073	(209,073)
PBF073, Fire Station #2 Replacement/Renovation	7,289,496	4,148,486	3,141,011	7,993,073	390,743	7,602,330
PBF200, Civic Center Rehab	3,162,800	364,093	2,798,707	4,804,676	1,592,663	3,212,013
PBF201, Safety and Justice Rehab	2,805,087	438,896	2,366,191	2,991,660	-	2,991,660
PBF202, Library Rehab	2,065,946	-	2,065,946	2,065,946	-	2,065,946
PBF205, Facilities Condition Assessments and Rehab	2,455,000	-	2,455,000	2,455,000	-	2,455,000
PRO024, Ute Creek Maintenance Facility	1,362,850	121,813	1,241,037	1,382,834	19,985	1,362,849
PRO027, Twin Peaks Irrigation System	3,100,400	8,918	3,091,482	3,100,400	-	3,100,400
PRO090, Sunset Irrigation System	854,800	6,676	848,124	854,800	-	854,800
PRO134, Centennial Pool Renovation	-	-	-	-	-	-
PRO197, Golf Irrigation Rehabilitation & Replacement	290,400	-	290,400	290,400	-	290,400
Total Expenditures	23,526,332	5,194,565	18,331,767	26,072,943	2,311,334	23,761,609
Excess of revenues over (under) expenditures	(23,391,608)	(4,956,825)	18,434,783	(25,943,618)	(2,276,493)	23,667,125
Net changes in fund balance	(23,391,608)	(4,956,825)	18,434,783	(25,943,618)	(2,276,493)	23,667,125
FUND BALANCE, January 1	698,931	24,013,281	(23,314,350)	26,641,291	26,641,291	-
FUND BALANCES, October 31	(22,692,677)	19,056,456	(4,879,567)	697,673	24,364,798	23,667,125

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2022**

	Original Budget	Final Budget	2022 Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES							
Taxes	20,549,097	20,549,097	18,579,590	(1,969,507)	16,745,377	11.0%	90.4%
Licenses and permits	15,000	15,000	103,997	88,997	85,789	21.2%	693.3%
Developer/owner participation	-	330,305	344,235	13,930	927	37034.3%	0.0%
Intergovernmental	12,900,326	16,043,565	3,864,207	(12,179,358)	4,673,292	-17.3%	24.1%
Investment income	42,255	42,255	189,650	147,395	93,535	102.8%	448.8%
Miscellaneous	10,000	10,000	19,057	9,057	19,762	-3.6%	190.6%
Total revenues	33,516,678	36,990,222	23,100,736	(13,889,486)	21,618,682	6.9%	62.5%
EXPENDITURES							
Highways and streets	12,120,938	13,288,073	8,810,253	4,477,820	7,883,208	11.8%	66.3%
Capital Outlay	22,616,894	36,012,453	9,075,371	26,937,082	8,001,804	13.4%	25.2%
Total Expenditures	34,737,832	49,300,526	17,885,624	31,414,902	15,885,012	12.6%	36.3%
Excess of revenues over (under) expenditures	(1,221,154)	(12,310,304)	5,215,112	17,525,416	5,733,670		
OTHER FINANCING USES							
Transfers out							
General fund	(178,207)	(178,207)	(166,519)	11,688	(251,200)	0.0%	93.4%
Total other financing sources (uses)	(178,207)	(178,207)	(166,519)	11,688	(251,200)	0.0%	93.4%
Net changes in fund balance	(1,399,361)	(12,488,511)	5,048,593	17,537,104	5,482,470		
FUND BALANCE, January 1	21,889,679	21,889,679	21,889,679	-	15,503,712		
FUND BALANCES, October 31	20,490,318	9,401,168	26,938,271	17,537,104	20,986,182		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Taxes	14,824,110	13,452,237	(1,371,873)	12,009,568	12.0%	90.7%
Intergovernmental	2,789,864	963,758	(1,826,106)	1,997,424	-51.7%	34.5%
Charges for service	20,150	34,014	13,864	20,784	63.7%	168.8%
Investment income	15,000	82,270	67,270	42,033	95.7%	548.5%
Miscellaneous	-	3,079	3,079	12,318	-75.0%	0.0%
Total revenues	17,649,124	14,535,358	(3,113,766)	14,082,127	3.2%	82.4%
EXPENDITURES						
Current:						
Public Safety	18,203,376	13,311,561	4,891,815	12,248,385	8.7%	73.1%
Capital Outlay	3,002,577	132,865	2,869,712	308,157	-56.9%	4.4%
Total expenditures	21,205,953	13,444,426	7,761,527	12,556,542	7.1%	63.4%
Excess of revenues over (under) expenditures	(3,556,829)	1,090,932	4,647,761	1,525,585		
OTHER FINANCING (USES)						
Transfers in						
General Fund	20,000	-	(20,000)	-		
Transfers out						
Art in Public Places fund	(14,643)	(711)	13,932	(86)	-	
General Fund	-	-	-	-	0.0%	0.0%
Other funds	(7,606)	(7,606)	-	-	-	
Total other financing (uses)	(2,249)	(8,317)	(6,068)	(86)		
Net changes in fund balance	(3,559,078)	1,082,615	4,641,693	1,525,499		
FUND BALANCE, January 1	11,403,828	11,403,828	-	8,923,547		
FUND BALANCES, October 31	7,844,750	12,486,443	4,641,693	10,449,046		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2022

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Licenses and permits	1,448,900	2,931,993	1,483,093	1,264,436	131.9%	202.4%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	69,841	165,843	96,002	93,639	77.1%	237.5%
Total revenues	2,203,565	3,782,660	1,579,095	1,358,075	178.5%	171.7%
EXPENDITURES						
Culture and recreation	-	-	-	500	0.0%	0.0%
Capital Outlay	8,095,701	8,326	8,087,375	838,562	-99.0%	0.1%
Total Expenditures	8,095,701	8,326	8,087,375	839,062	-99.0%	0.1%
Excess of revenues over (under) expenditures	(5,892,136)	3,774,334	9,666,470	519,013	627.2%	-64.1%
OTHER FINANCING (USES)						
Transfer out	(60,096)	(8)	60,088	(437)	0.0%	0.0%
Total other financing (uses)	(60,096)	(8)	60,088	(437)	0.0%	0.0%
Net change in fund balance	(5,952,232)	3,774,326	9,726,558	518,576		
FUND BALANCE, January 1	20,776,949	20,776,949	-	19,562,748	6.2%	
FUND BALANCES, October 31	14,824,717	24,551,275	9,726,558	20,081,324	22.3%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of November 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Intergovernmental	950,000	929,010	(20,990)	883,597	5.1%	97.8%
Investment income	12,040	50,522	38,482	29,062	73.8%	419.6%
Total revenues	962,040	979,532	17,492	912,659	7.3%	101.8%
EXPENDITURES						
Culture and recreation	261,802	197,991	63,811	182,672	8.4%	75.6%
Capital Outlay	5,381,249	69,687	5,311,562	72,082	-3.3%	1.3%
Total Expenditures	5,643,051	267,678	5,375,373	254,754	5.1%	4.7%
Net change in fund balance	(4,681,011)	711,854	5,392,865	657,905	8.2%	-15.2%
FUND BALANCE, January 1	6,599,154	6,599,154	-	5,706,942		
FUND BALANCES, October 31	1,918,143	7,311,008	5,392,865	6,364,848		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Taxes	5,111,762	4,638,678	(473,084)	4,141,206	12.0%	90.7%
Intergovernmental	-	-	-	98,545	0.0%	0.0%
Investment income	110,465	130,529	20,064	27,215	379.6%	118.2%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	4,322,181	4,272,181	3,146,536	37.4%	8644.4%
Total revenues	5,272,227	9,091,388	3,819,161	7,413,502	22.6%	172.4%
EXPENDITURES						
Current:						
Culture and Recreation	1,494,865	1,161,526	333,339	892,977	30.1%	77.7%
Capital Outlay	7,165,798	469,515	6,696,283	227,544	106.3%	6.6%
Debt Service:						
Bond principal retired	1,445,000	1,445,000	-	1,390,000	0.0%	100.0%
Interest and fiscal charges	926,350	926,350	-	980,612	0.0%	100.0%
Total expenditures	11,032,013	4,002,392	7,029,621	3,491,133	14.6%	36.3%
Excess of revenues (under) expenditures	(5,759,786)	5,088,995	10,848,781	3,922,369	29.7%	-88.4%
OTHER FINANCING SOURCES (USES)						
Transfer in						
Transfers out						
Art in public places fund	(8,500)	(895)	7,605	(989)	0.0%	0.0%
General Fund	(43,149)	(39,556)	3,593	-	0.0%	91.7%
Total other financing sources (uses)	(51,649)	(40,451)	11,198	(989)	0.0%	78.3%
Net changes in fund balance	(5,811,435)	5,048,544	10,859,979	3,921,381		
FUND BALANCE, January 1	10,656,163	10,656,163	-	6,114,357		
FUND BALANCES, October 31	4,844,728	15,704,708	10,859,979	10,035,737		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of November 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Taxes	300,000	498,283	198,283	365,086	36.5%	166.1%
Investment income	-	1,392	1,392	631	120.5%	
Total revenues	300,000	499,675	199,675	365,717	36.6%	166.6%
EXPENDITURES						
Culture and recreation	509,940	484,940	25,000	200,000	0.0%	95.1%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	509,940	484,940	25,000	200,000		95.1%
Excess of revenues over (under) expenditures	(209,940)	14,735	224,675	165,717	-91.1%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(209,940)	14,735	224,675	165,717		
FUND BALANCE, January 1	256,400	256,400	-	47,601	438.6%	
FUND BALANCES, October 31	46,460	271,135	224,675	213,318	27.1%	

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NON MAJOR ENTERPRISE FUNDS
YTD as of November 30, 2022

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 7,602,204	\$ 4,473,503	\$ 1,207,688	\$ 13,283,395
Cash and cash equivalents	3,000,000	-	-	3,000,000
Accounts receivable (net of allowance for doubtful accounts)	1,237,179	735.93	34,168	1,272,083
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Total current assets	11,842,536	4,474,239	1,241,856	17,558,631
Property, plant and equipment:				
Land and water rights	555,234	1,122,462	148,739	1,826,435
Construction in progress	9,006,348	241,948	530,356	9,778,652
Buildings	2,129,653	1,931,139	257,376	4,318,168
Improvements (other than buildings)	850,427	8,424,505	7,536,138	16,811,070
Equipment	3,217,606	169,572	90,519	3,477,697
Total property and equipment	15,759,268	11,889,626	8,563,128	36,212,022
Less - accumulated depreciation	4,174,961	8,992,477	5,568,354	18,735,792
Net property and equipment	11,584,307	2,897,149	2,994,774	17,476,230
Total assets	23,426,843	7,371,388	4,236,630	35,034,861
DEFERRED OUTFLOW OF RESOURCES				
Related to OPEB	147,245	39,749	5,297	192,291
City Contributions Subsequent to the Measurement Date	251,010	67,926	9,054	327,990
Investment Earnings less than Expected	-	-	-	-
Actual experience less than expected experience	-	-	-	-
Total deferred outflows of resources	\$ 398,255	\$ 107,675	\$ 14,351	\$ 520,281
Total assets and deferred outflows of resources	23,825,098	7,479,064	4,250,981	35,555,143

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
YTD as of November 30, 2022

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 8,416	\$ 6,688	\$ 2,325	\$ 17,429
Construction contracts payable	-	-	-	-
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Accrued sick and vacation - current portion	38,639	13,687	-	52,326
Total unrestricted liabilities	-	-	-	-
Advances from other funds - current portion	-	-	-	-
Total current liabilities	47,055	20,375	2,325	69,755
Long-term liabilities:				
Advances from other funds			-	-
Bonds payable			-	-
Less portion due in one year			-	-
Loan payable			-	-
Long-term construction liability			-	-
Net other post employment benefit obligation	379,539	104,102	13,750	497,391
Net Pension Liability	110,490	29,827	3,975	144,292
Accrued sick and vacation	218,952	77,561	-	296,513
Advances from other funds	-	199,672	-	199,672
Net long-term liabilities	708,981	411,162	17,725	1,137,868
Total liabilities	756,036	431,537	20,050	1,207,623
Deferred inflows of resources:				
Related to pension	485,178	130,974	17,455	633,607
Related to OPEB	24,351	6,574	877	31,802
Total deferred inflows of resources	509,529	137,548	18,331	665,408
Net position:				
Net investment in capital assets	11,584,307	2,897,149	2,994,774	17,476,230
Unrestricted	10,975,226	4,012,830	1,217,826	16,205,882
Total net position	22,559,533	6,909,979	4,212,600	33,682,112
Total liabilities and net position	\$ 23,825,098	\$ 7,479,064	\$ 4,250,981	\$ 35,555,143

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 2022**

	Budget	2022 YTD Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	78,061,671	74,995,673	(3,065,998)	72,159,919	3.9%	96.1%
Intergovernmental	-	-	-	30,941	0.0%	0.0%
Investment income	80,000	117,238	37,238	54,862	113.7%	146.5%
Miscellaneous	66,000	33,392	(32,608)	41,183	-18.9%	50.6%
Aid to underground installation	4,824,200	3,317,428	(1,506,772)	2,183,482	51.9%	68.8%
Other sales	77,500	89,221	11,721	67,144	32.9%	115.1%
Transfers in	-	265,027	265,027	-	0.0%	0.0%
Total revenues	83,109,371	78,817,980	(4,291,391)	74,537,532	5.74%	94.8%
EXPENSES						
Administration	7,208,677	5,038,394	2,170,283	4,549,056	10.8%	69.9%
Power purchased	54,525,043	51,676,016	2,849,027	48,517,448	6.5%	94.8%
Distribution	10,083,927	7,475,909	2,608,018	7,258,715	3.0%	74.1%
Franchise fee	6,376,372	6,010,543	365,829	5,684,889	5.7%	94.3%
Transfers out	458,378	297,952	160,426	-	0.0%	65.0%
Total operations	78,652,397	70,498,813	8,153,584	66,010,108	6.8%	89.6%
Capital outlay	17,690,359	2,960,290	14,730,069	1,742,311	69.9%	16.7%
Total expenses	96,342,756	73,459,103	22,883,653	67,752,419	8.4%	76.2%
Excess of revenues over expenses	(13,233,385)	5,358,877	18,592,262	6,785,113		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	2,960,290
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		2,960,290
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	8,319,167

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 2022**

	Budget	2022 YTD Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	19,547,368	17,328,041	(2,219,327)	16,359,301	5.9%	88.6%
Intergovernmental	873,162	1,251,160	377,998	226,007	0.0%	
Investment income	5,000	59,674	54,674	34,086	75.1%	1193.5%
Miscellaneous	270,400	363,810	93,410	111,805	225.4%	134.5%
Aid to underground installation	484,000	4,914	(479,086)	5,608	0.0%	1.0%
Total revenues	21,179,930	19,007,599	(2,172,331)	16,736,807	13.6%	89.7%
EXPENSES						
Administration	6,318,119	5,389,337	928,782	4,101,653	31.4%	85.3%
Distribution	4,248,197	3,160,746	1,087,451	3,267,150	-3.3%	74.4%
Franchise fee	6,461	6,622	(161)	8,226	-19.5%	0.0%
Transfers out	17,691	7,677.00	10,014	-	0.0%	0.0%
Total operations	10,590,468	8,564,382	2,026,086	7,377,029	16.1%	80.9%
Debt service	4,456,001	4,456,000	1	4,453,900	0.0%	100.0%
Capital outlay	7,048,750	3,773,820	3,274,930	3,416,984	10.4%	53.5%
Total expenses	22,095,219	16,794,202	5,301,017	15,247,912	10.1%	76.0%
Excess of revenues (under) expenses	(915,289)	2,213,396	3,128,685	1,488,894		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,773,820
Capitalized salaries and expenses	-
	3,773,820
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	5,987,216

**CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of November 30, 2022**

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 21,809,224	\$ 45,385,025	\$ 14,319,492	\$ 10,610,843	\$ 13,283,395	\$ 105,407,979	\$ 34,894,655
Cash and cash equivalents	-	-	-	-	3,000,000	3,000,000	-
Accounts receivable (net of allowance for uncollectibles)	12,037,495	1,428,852	1,437,415	76,695	1,272,083	16,252,540	75,738
Intergovernmental receivable	-	1,801,558	549,841	1,667,967	3,153	4,022,519	-
Loans receivable	1,472	27,980	-	-	-	29,452	-
Interest receivable	-	-	-	-	-	-	-
Inventory of materials and supplies	-	-	-	-	-	-	9,148,184
Advance to other funds, current portion	-	-	-	-	-	-	18,372,424
Prepaid expenses	11,055	-	-	-	-	11,055	6,000
Total unrestricted current assets	33,859,246	48,643,415	16,306,748	12,355,505	17,558,631	128,723,544	62,497,001
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	2,284,439	53,115,846	3,866,046	2,209,679	-	61,476,010	-
Interest receivable	-	-	-	-	-	-	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	2,577,190
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	124,353	-	383	-	124,736	-
Cash and cash equivalents	-	-	567,350	1,140,229	-	1,707,579	-
Interest receivable	-	-	1,868	-	-	1,868	-
Total restricted current assets	2,284,439	53,240,199	4,435,264	3,350,291	-	63,310,193	2,577,190
Total current assets	36,143,685	101,883,614	20,742,012	15,705,796	17,558,631	192,033,738	65,074,191
Noncurrent assets:							
Loan receivable-component unit	-	-	-	-	-	-	146,000
Capital assets:							
Land and water rights	1,609,104	213,928,615	2,012,093	16,309,133	1,826,435	235,685,380	333,200
Buildings	4,861,109	32,502,471	42,773,353	2,035,323	4,318,168	86,490,424	1,755,965
Improvements (other than buildings)	186,695,855	207,329,208	155,509,393	82,525,154	16,811,070	648,870,680	3,087,845
Equipment	8,166,049	2,661,555	4,046,802	284,917	3,477,697	18,637,020	51,646,396
Construction in progress	71,635	77,302,453	9,558,468	35,413,804	9,778,652	132,125,012	1,313,003
Total capital assets	201,403,752	533,724,302	213,900,109	136,568,331	36,212,022	1,121,808,516	58,136,409
Less - accumulated depreciation	79,127,321	89,307,793	73,519,124	29,827,265	18,735,792	290,517,295	39,032,015
Net capital assets	122,276,431	444,416,509	140,380,985	106,741,066	17,476,230	831,291,221	19,104,394
Total noncurrent assets	122,276,431	444,416,509	140,380,985	106,741,066	17,476,230	831,291,221	19,250,394
Total assets	158,420,116	546,300,123	161,122,997	122,446,862	35,034,861	1,023,324,959	84,324,585
DEFERRED OUTFLOW OF RESOURCES							
Related to OPEB	736,056	345,426	238,454	116,450	192,291	1,628,678	152,210
Related to Bond Refunding	-	-	177,913	-	-	177,913	-
City Contributions Subsequent to the Measurement Date	1,252,925	588,683	406,201	198,534	327,990	2,774,333	141,689
Actual experience less than expected experience	-	-	-	-	-	-	-
Total deferred outflows of resources	1,988,981	934,109	822,568	314,984	520,281	4,580,925	293,899
Total assets and deferred outflows of resources	\$ 160,409,097	\$ 547,234,232	\$ 161,945,565	\$ 122,761,846	\$ 35,555,142	\$ 1,027,905,883	\$ 84,618,484

	Electric and			Storm	Other		Internal Service
	Broadband	Water	Sewer	Drainage	Enterprise	TOTALS	Funds
LIABILITIES AND NET POSITION							
Current liabilities:							
Payable from current assets:							
Accounts payable	\$ 4,509,705	\$ 25,977	\$ 65,111	\$ 3,820	\$ 17,429	\$ 4,622,042	\$ 276,961
Construction contracts payable	-	342,342	31,407	220,124	-	593,873	-
Accrued liabilities	322,419	10,000	-	-	-	332,419	-
Due to other funds	-	-	-	-	-	-	5,724,508
Accrued sick and vacation - current portion	185,798	106,203	60,537	31,141	52,326	436,004	27,822
Unearned revenue	1,085,188	-	-	-	-	1,085,188	-
Advances from other funds - current portion	-	-	-	3,600,000	-	3,600,000	-
Loans payable - current portion	-	1,210,679	-	-	-	1,210,679	-
Claims payable - current portion	-	-	-	-	-	-	581,322
Customer deposits	923,635	28,905	-	8,590	-	961,130	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities							
(payable from current assets)	7,026,745	1,724,106	157,055	3,863,675	69,755	12,841,335	6,610,613
Payable from restricted assets:							
Accounts payable	-	45,309	-	-	-	45,309	-
Construction contracts payable	-	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-	-
Accrued interest	85,083	560,909	190,479	61,786	-	898,257	-
Bonds payable - current portion	3,435,000	2,440,000	1,385,000	1,705,000	-	8,965,000	-
Total current liabilities							
(payable from restricted assets)	3,520,083	3,046,218	1,575,479	1,766,786	-	9,908,566	-
Total current liabilities	10,546,828	4,770,324	1,732,534	5,630,461	69,755	22,749,901	6,610,613
Long-term liabilities:							
Loan payable	-	1,291,592	-	-	-	1,291,592	-
Long-term construction liability	-	182,148	-	-	-	182,148	-
Claims payable	-	-	-	-	-	-	1,336,307
Accrued sick and vacation	1,052,853	601,815	343,042	176,468	296,513	2,470,691	157,656
Net other post employment benefit obligation	1,894,035	892,699	616,329	298,356	497,391	4,198,810	277,944
Net Pension Liability	552,322	259,202	178,933	87,383	144,292	1,222,132	81,630
Advances from other funds	-	-	-	411,906	199,672	611,578	-
Premium on bonds	-	11,314,364	2,794,790	-	-	14,109,154	-
Bonds payable	28,757,561	74,210,000	35,545,000	20,664,837	-	159,177,398	-
Net long-term liabilities	32,256,771	88,751,820	39,478,094	21,638,950	1,137,868	183,263,503	1,853,537
Total liabilities	42,803,599	93,522,144	41,210,628	27,269,411	1,207,623	206,013,404	8,464,149
Deferred inflows of resources:							
Related to Pension	2,425,346	1,138,201	785,724	383,710	633,607	5,366,588	358,448
Related to OPEB	121,736	57,128	39,437	19,259	31,802	269,361	17,991
Total Deferred inflows of resources	2,547,082	1,195,329	825,161	402,969	665,408	5,635,949	376,439
Net position:							
Net Investment in capital assets	90,083,870	367,179,748	103,986,928	85,291,717	17,476,230	664,018,493	19,104,394
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	2,284,439	53,115,846	3,866,046	2,209,679	-	61,476,010	-
Restricted for workers' compensation	-	-	-	-	-	-	2,577,190
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	22,690,108	32,221,165	12,056,802	7,588,070	16,205,882	90,762,027	54,096,312
Total net position	115,058,417	452,516,759	119,909,776	95,089,466	33,682,112	816,256,530	75,777,896
Total liabilities and net position	\$ 160,409,098	\$ 547,234,232	\$ 161,945,565	\$ 122,761,846	\$ 35,555,143	1,027,905,883	\$ 84,618,484

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 2022**

	Final Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	26,905,696	25,831,538	(1,074,158)	24,040,311	7.5%	96.0%
Development fee surcharge	321,300	756,651	435,351	413,895	82.8%	235.5%
Intergovernmental	1,228,307	144,727	(1,083,580)	148,659	-2.6%	0.0%
Investment income - operating	66,900	1,057,921	991,021	320,317	230.3%	1581.3%
Miscellaneous	195,000	1,067,755	872,755	836,345	27.7%	547.6%
Transfer in	2,889,727	2,889,727	-	-	0.0%	100.0%
Total revenues	31,606,930	31,748,319	141,389	25,759,527	23.2%	100.4%
EXPENSES						
Administration	6,006,796	4,285,382	1,721,414	4,606,036	-7.0%	71.3%
Water resources	4,337,037	5,233,204	(896,167)	3,839,629	36.3%	120.7%
Transmission/distribution	3,183,165	2,792,876	390,289	2,224,214	25.6%	87.7%
Treatment plant	3,906,690	3,289,453	617,237	3,080,016	6.8%	84.2%
Transfer out	443,886	190,882	253,004	13,519	1311.9%	43.0%
Total operations	17,877,574	15,791,797	2,085,777	13,763,414	14.7%	88.3%
Debt service	6,810,281	6,347,554	462,727	2,450,414	159.0%	93.2%
Capital outlay	92,171,410	10,111,772	82,059,638	40,161,097	-74.8%	11.0%
Total expenses	116,859,265	32,251,123	84,608,142	56,374,925	-42.8%	27.6%
Excess of revenue (under) expenses	(85,252,335)	(502,805)	84,749,530	(30,615,398)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		10,111,772				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		10,111,772				
Principal retired		-				
		10,111,772				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		9,608,967				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Licenses and permits	1,577,700	3,049,632	1,471,932	2,156,537	41.4%	193.3%
Investment income	23,400	163,379	139,979	160,570	1.7%	698.2%
Total revenues	1,601,100	3,213,011	1,611,911	2,317,107	38.7%	200.7%
EXPENDITURES						
Municipal utility systems	-	5,428	(5,428)	449,195	0.0%	0.0%
Capital Outlay	18,876,780	610,254	18,266,526	12,338,020	-95.1%	3.2%
Total Expenditures	18,876,780	615,682	18,261,098	12,787,215	-95.2%	3.3%
Excess of revenues over expenditures	(17,275,680)	2,597,329	19,873,009	(10,470,108)	-124.8%	-15.0%
OTHER FINANCING (USES)						
Transfer out	(3,063,544)	(2,898,643)	164,901	(2,339)	0.0%	94.6%
Net change in fund balance	(20,339,224)	(301,314)	20,037,910	(10,472,447)		
FUND BALANCE, January 1	23,900,742	23,900,742	-	36,182,248		
FUND BALANCES, October 31	3,561,518	23,599,429	20,037,910	25,709,801		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	1,231,728	3,355,428	2,123,700	2,168,459	0.0%	272.4%
Investment income	1,200	26,532	25,332	25,298	4.9%	2211.0%
Total revenues	1,232,928	3,381,960	2,149,032	2,193,757	54.2%	274.3%
EXPENDITURES						
Municipal utility systems	1,415,395	897,125	518,270	1,426	0.0%	63.4%
Capital Outlay	1,503,000	1,470,943	32,057	5,576,813	0.0%	0.0%
Total Expenditures	2,918,395	2,368,068	550,327	5,578,239	-57.5%	81.1%
Net change in fund balance	(1,685,467)	1,013,892	2,699,359	(3,384,482)		
FUND BALANCE, January 1	2,814,968	2,814,968	-	5,946,945		
FUND BALANCES, October 31	1,129,501	3,828,860	2,699,359	2,562,463		

**CITY OF LONGMONT
 RAW WATER STORAGE RESERVE FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of November 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Investment income	-	193	193	1,617	-88.1%	0.0%
EXPENDITURES						
Municipal utility system	-	-	-	-	0.0%	0.0%
Capital Outlay	23,291	-	23,291	415,000	0.0%	0.0%
Total Expenditures	23,291	-	23,291	415,000	0.0%	0.0%
Net change in fund balance	(23,291)	193	23,484	(413,383)		
FUND BALANCE, January 1	27,255	27,255	-	440,843		
FUND BALANCES, October 31	3,964	27,448	23,484	27,460		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 2022**

	Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	15,809,100	14,537,523	(1,271,577)	14,500,574	0.3%	92.0%
Intergovernmental	0	1,183	1,183	(21,963)	0.0%	0.0%
Investment income	38,000	135,285	97,285	79,557	70.0%	356.0%
Miscellaneous	3,000	77,050	74,050	56,055	37.5%	2568.3%
Transfers in	464,588	464,588	0	0	0.0%	100.0%
Total revenues	16,314,688	15,215,629	(1,099,059)	14,614,223	4.1%	93.3%
EXPENSES						
Administration	4,111,137	3,096,439	1,014,698	3,088,555	0.3%	75.3%
Sewer collection system	1,628,567	1,265,564	363,003	1,184,095	6.9%	77.7%
Sewer disposal plant	4,727,809	4,034,262	693,547	3,804,078	6.1%	85.3%
Transfers out	137,074	63,203	73,871	1,781	0.0%	46.1%
Total operations	10,604,587	8,459,468	2,145,119	8,078,509	4.7%	79.8%
Debt service	3,309,575	3,309,575	0	1,395,763	137.1%	100.0%
Capital outlay	11,045,707	1,561,457	9,484,250	1,176,389	32.7%	14.1%
Total expenses	24,959,869	13,330,500	11,629,369	10,650,661	25.2%	53.4%
Excess of revenues over (under) expenses	(8,645,181)	1,885,129	10,530,310	3,963,562		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,561,457
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	1,561,457
Principal retired	1,865,000
	3,426,457
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	5,311,586

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 2022

	Final Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	7,568,500	7,830,835	262,335	6,875,675	13.9%	103.5%
Plant investment fee	156,945	449,100	292,155	158,961	182.5%	286.2%
Intergovernmental	-	(379,576)	(379,576)	(625)	60632.2%	0.0%
Investment income	-	101,597	101,597	47,738	112.8%	0.0%
Miscellaneous	32,000	193,118	161,118	235,411	-18.0%	603.5%
Total revenues	7,757,445	8,195,074	437,629	7,317,160	12.0%	105.6%
EXPENSES						
Administration	2,156,898	1,761,070	395,828	1,685,305	4.5%	81.6%
Engineering	978,284	654,550	323,734	804,396	-18.6%	66.9%
Maintenance	1,425,017	1,126,621	298,396	1,003,611	12.3%	79.1%
Transfers out	56,839	46,206	10,633	177	26005.1%	81.3%
Total operations	4,617,038	3,588,447	1,028,591	3,493,489	2.7%	77.7%
Debt service	2,620,103	1,549,188	1,070,915	1,562,488	0.0%	59.1%
Capital outlay	4,916,430	473,287	4,443,143	3,758,827	-87.4%	9.6%
Total expenses	12,153,571	5,610,922	6,542,649	8,814,803	-36.3%	46.2%
Excess of revenues (under) expenses	(4,396,126)	2,584,152	6,980,278	(1,497,643)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		473,287				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		473,287				
Principal retired		905,000				
		1,378,287				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		3,962,439				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2022

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Licenses and permits	786,698	705,239	(81,459)	345,774	104.0%	89.6%
Investment income	60,000	36,041	(23,959)	24,935	44.5%	60.1%
Total revenues	846,698	741,280	(105,418)	370,709	100.0%	87.5%
EXPENDITURES						
Municipal utility systems	124,108	49,829	74,279	86,480	-42.4%	40.1%
Capital Outlay	3,618,163	698,331	2,919,832	368,351	89.6%	19.3%
Total Expenditures	3,742,271	748,160	2,994,111	454,831	64.5%	20.0%
Excess of revenues over expenditures	(2,895,573)	(6,880)	2,888,693	(84,122)	-91.8%	0.2%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(2,895,573)	(6,880)	2,888,693	(84,122)		
FUND BALANCE, January 1	5,041,000	5,041,000	-	5,194,088		
FUND BALANCES, October 31	2,145,427	5,034,120	2,888,693	5,109,966		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Licenses and permits	788,600	1,623,625	835,025	905,805	79.2%	205.9%
Developer participation	-	32,436	32,436	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,100	85,959	47,859	58,501	46.9%	225.6%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	826,700	1,742,020	915,320	964,306	80.7%	210.7%
EXPENDITURES						
Municipal utility systems	-	10,938	(10,938)	-	0.0%	0.0%
Capital Outlay	7,315,615	718,268	6,597,347	117,459	0.0%	0.0%
Total Expenditures	7,315,615	729,206	6,586,409	117,459	0.0%	10.0%
Excess of revenues over expenditures	(6,488,915)	1,012,814	7,501,729	846,847	19.6%	-15.6%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(464,588)	(464,588)	-	-	0.0%	100.0%
Art in public places fund	(38,657)	(2,756)	35,901	-	0.0%	0.0%
Total other financing (uses)	(503,245)	(467,344)	35,901	-	0.0%	92.9%
Net change in fund balance	(6,992,160)	545,470	7,537,630	846,847		
FUND BALANCE, January 1	12,046,530	12,046,530	-	11,744,654		
FUND BALANCES, October 31	5,054,370	12,592,000	7,537,630	12,591,501		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 2022

	2022 YTD	2021 YTD	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
	Budget	Actual	Budget	Actual	(Decrease)	of Budget
REVENUES						
Charges for services	8,708,800	8,706,417	(2,383)	8,665,397	0.5%	100.0%
Intergovernmental	-	5,019	5,019	211,204	0.0%	0.0%
Investment income	21,294	50,676	29,382	25,760	96.7%	238.0%
Miscellaneous	1,000	38,812	37,812	2,667,152	-98.5%	3881.2%
Total revenues	8,731,094	8,800,924	69,830	11,569,513	-23.9%	100.8%
EXPENSES						
Administration	1,038,572	666,051	372,521	629,819	5.8%	64.1%
Landfill operations	30,000	-	30,000	22,400	0.0%	0.0%
Trash removal	4,427,483	3,979,648	447,835	4,197,554	-5.2%	89.9%
Special trash pickup	1,017,157	849,856	167,301	724,934	17.2%	83.6%
Curbside recycling	2,015,689	1,407,593	608,096	1,629,551	-13.6%	69.8%
Transfers out	193,186	162,285	30,901	0	0.0%	84.0%
Total operations	8,722,087	7,065,433	1,656,654	7,204,258	-1.9%	81.0%
Capital outlay	2,810,645	110,269	2,700,376	0	0.0%	3.9%
Total expenses	11,532,732	7,175,702	4,357,030	7,204,258	-0.4%	62.2%
Excess of revenues over (under) expenses	(2,801,638)	1,625,222	4,426,860	4,365,255		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		110,269				
Less: Depreciation		0				
Net Income (GAAP basis)		1,735,491				

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 2022**

	Budget	2022 YTD Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	3,033,896	3,807,893	773,997	3,624,736	5.1%	125.5%
Investment income	6,015	28,973	22,958	13,694	111.6%	481.7%
Miscellaneous	-	23	23	455	-94.9%	0.0%
Total revenues	3,039,911	3,836,889	796,978	3,642,549	5.3%	126.2%
EXPENSES						
Administration	414,042	329,185	84,857	299,806	9.8%	79.5%
Course maintenance/development	2,819,848	2,349,218	470,630	2,045,240	14.9%	83.3%
Transfers out	24,816	19,146	5,670	299	0.0%	77.2%
Total operations	3,258,706	2,697,549	561,157	2,345,345	15.0%	82.8%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	991,417	137,337	854,080	109,057	25.9%	13.9%
Total expenses	4,383,267	2,834,886	1,548,381	2,454,402	15.5%	64.7%
Excess of revenues over expenses	(1,343,356)	1,002,003	2,345,359	1,188,147	-15.7%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	137,337
Principal payments capital leases	-
Gain on sale of assets	-
	137,337
Less: Depreciation	-
Net income (GAAP basis)	1,139,340

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 2022

	Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	533,382	497,069	(36,313)	409,141	21%	93.2%
Intergovernmental	487,100	20,416	(466,684)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	8,666	8,666	4,578	89%	0.0%
Miscellaneous	6,750	10,866	4,116	7,390	47%	161.0%
Total revenues	1,027,232	537,017	(490,215)	421,109	28%	52.3%
EXPENSES						
Administration	381,655	242,641	139,014	222,208	9%	63.6%
Maintenance	181,008	125,314	55,694	172,584	-27%	69.2%
Transfers out	272	272	-	(3,727)	-	0.0%
Total operations	562,935	368,227	194,708	391,065	(0)	65.4%
Capital outlay	853,371	22,994	830,377	37,588	-39%	0.0%
Total expenses	1,416,306	391,221	1,025,085	428,653	-9%	27.6%
Excess of revenue over (under) expenses	(389,074)	145,796	534,870	(7,544)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	22,994
	22,994
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
Net income (GAAP basis)	168,790

**CITY OF LONGMONT
FLEET INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 2022**

	Budget	2022 Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)
REVENUES					
Charges for services	-	-	-	6,557,649	-100.0%
Investment income	99,910	105,545	5,635	103,318	2.2%
Miscellaneous	11,327,954	10,014,698	(1,313,256)	3,324,391	201.2%
Total revenues	11,427,864	10,120,243	(1,307,621)	9,985,358	1.4%
EXPENSES					
Operations:					
Personal services	1,740,386	1,453,902	286,484	1,382,836	5.1%
Operating & maintenance	3,069,950	2,629,888	440,062	1,855,022	41.8%
Transfers out	15,002	15,002	-	25,508	0.0%
Total operations	4,825,338	4,098,792	726,546	3,263,366	25.6%
Capital outlay	10,047,895	4,829,553	5,218,342	3,145,691	53.5%
Total expenses	14,873,233	8,928,345	5,944,888	6,409,057	39.3%
Excess of revenues (under) expenses	(3,445,369)	1,191,898	4,637,267	3,576,301	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	4,829,553
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	4,829,553
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	6,021,451